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April 19, 2004

**MAIL STOP PATENT APPLICATION**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

www.sughrue.com

Re: Application of Kazuyuki USUKI, Kenichi MORIWAKI, Kazutoshi  
KATAYAMA, and Makoto NAGAO  
MAGNETIC RECORDING MEDIUM INCLUDING A MAGNETIC LAYER  
CONTAINING A NONMAGNETIC OXIDE (AS AMENDED)  
**Assignee: FUJI PHOTO FILM CO., LTD.**  
Our Ref: Q80902

17497 U.S. PTO  
10/826474  
041904

Dear Sir:

This is a request for a Divisional Application of pending prior Application No. 10/238,601 (Confirmation No. 8651) filed September 11, 2002 of Kazuyuki USUKI, Kenichi MORIWAKI, Kazutoshi KATAYAMA, Makoto NAGAO entitled MAGNETIC RECORDING MEDIUM INCLUDING A MAGNETIC LAYER CONTAINING A NONMAGNETIC OXIDE (AS AMENDED).

This application is being filed under 37 C.F.R. § 1.53(b). Enclosed is a specification, including the claims and abstract, 8 sheets of drawings, and a copy of the Declaration as filed in the prior application.

The prior application is assigned to Group Art Unit 1773.

Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2001-279403	September 14, 2001
Japan	2001-288946	September 21, 2001
Japan	2001-288947	September 21, 2001

The priority documents were filed in parent Application No. 10/238,601 on September 11, 2002, and the Examiner has indicated that the certified copies of the priority documents have been received.



Commissioner for Patents  
April 19, 2004  
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The Government filing fee is calculated, **after entry of the Preliminary Amendment**, as follows:

Total claims	<u>30</u> - 20	=	<u>10</u>	x	\$18.00	=	<u>\$180.00</u>
Independent claims	<u>6</u> - 3	=	<u>3</u>	x	\$86.00	=	<u>\$258.00</u>
Base Fee							<u>\$770.00</u>

<b>TOTAL FILING FEE</b>	<b><u>\$1208.00</u></b>
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A check for the statutory fee of \$1208.00 is attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

The application is timely filed.

Respectfully submitted,

SUGHRUE MION, PLLC  
Attorneys for Applicant

By John T. Callahan  
John T. Callahan  
Registration No. 32,607

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WASHINGTON OFFICE

**23373**

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